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**DETERMINANTS OF ELECTRONIC TAX FILING AND
EMPLOYEE PERFORMANCE AMONG TAX OFFICERS IN
JORDAN**

MOHAMMAD HAIDER MAHMOUD ALIBRAHEEM



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PERFORMANCE AMONG TAX OFFICERS IN JORDAN**



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By

MOHAMMAD HAIDER MAHMOUD ALIBRAHEEM

**Thesis Submitted to
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SCHOOL OF ACCOUNTANCY
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: **Prof. Datin Dr. Norsiah Ahmad (UNISZA)**

Tandatangan
(Signature)

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: **Assoc. Prof. Dr. Zainol Bidin**

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(Signature)

Tarikh: **3 August 2017**
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Nama Pelajar
(Name of Student) : **Mohammad Haider Mahmoud M.Al Ibraheem**

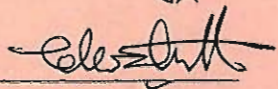
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Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : **Assoc. Prof. Dr. Hijattulah Abdul Jabbar**


Tandatangan

Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : **Dr. Idawati Ibrahim**


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ABSTRACT

Electronic Tax Filing (ETF) in Jordan is implemented to improve the performance of the Income and Sales Tax Department (ISTD). Tax employee performance is vital to boost tax revenue collection through the efficient implementation of ETF. However, challenges regarding employees' acceptance of new technology and their dissatisfaction of technology adoption remain a major concern. Drawing primarily upon the Unified Theory of Acceptance and Use of Technology (UTAUT), and supported by the Task-Technology-Fit theory, this study examined the impact of performance expectancy, effort expectancy, social influence, and facilitating conditions on ETF adoption with the subsequent effect of ETF adoption on tax employees' performance. Training, Information Technology (IT) technological sophistication, and IT informational sophistication were added to extend the UTAUT theory. Also, this study examined the moderating effect of age, gender and experience on the relationships between UTAUT variables and ETF adoption. A cross-sectional survey approach was used, in which data were collected from 204 tax employees. The Partial Least Squares Method (PLS) algorithm and bootstrap techniques were used to test the hypotheses. The results supported 9 out of the 16 hypotheses. The overall findings signified positive direct relationships between performance expectancy and ETF adoption, facilitating condition and ETF adoption, training and ETF adoption, and IT technological sophistication and ETF adoption. In addition, age moderated the relationship between performance expectancy and ETF adoption, and between effort expectancy and ETF adoption while gender moderated the nexus between social influences and ETF adoption. In short, the results of this study established that performance expectancy, facilitating condition, training, and IT technological sophistication influence the adoption of ETF by tax employees regardless of age, gender and experience. The findings also indicated that there is a positive relationship between ETF adoption and employees' performance. This implies that ETF adoption can enhance the performance of the employees.

Keywords: electronic tax filing, technology adoption, UTAUT, employee performance.

ABSTRAK

Pemfailan cukai secara elektronik (ETF) di Jordan dilaksanakan untuk meningkatkan prestasi dan kecekapan Jabatan Cukai Pendapatan dan Jualan (ISTD). Prestasi pekerja cukai adalah penting dalam meningkatkan hasil kutipan cukai melalui pelaksanaan ETF secara efisien. Namun begitu, cabaran berkaitan dengan penerimaan pekerja terhadap teknologi baharu dan rasa tidak puas hati mereka terhadap penggunaan teknologi tetap menjadi kebimbangan utama. Berdasarkan Teori Penerimaan Bersepadu dan Penggunaan Teknologi (UTAUT) sebagai teori utama dan disokong oleh teori *Task-Technology Fit*, kajian ini mengkaji kesan jangkaan prestasi, jangkaan usaha, pengaruh sosial dan keadaan memudahkan ke atas penggunaan ETF, dan kesan penggunaannya ke atas prestasi pekerja cukai. Tiga pemboleh ubah baharu iaitu latihan, kecanggihan teknologi maklumat dan kecanggihan maklumat telah ditambah bagi mengembangkan teori UTAUT. Kajian ini juga mengkaji kesan pemboleh ubah penyederhana umur, jantina dan pengalaman ke atas hubungan antara pemboleh ubah UTAUT dan penggunaan ETF. Pendekatan kajian keratan rentas telah digunakan, iaitu data dikumpulkan daripada seramai 204 orang pekerja cukai. Kaedah *Partial Least Squares* (PLS) dan teknik *bootstrap* telah digunakan untuk menguji hipotesis. Keputusan kajian menunjukkan bahawa 9 daripada 16 hipotesis adalah disokong. Dapatan keseluruhan kajian pula menunjukkan hubungan positif secara langsung antara jangkaan prestasi dan penggunaan ETF, keadaan memudahkan dan penggunaan ETF, latihan dan penggunaan ETF, serta kecanggihan teknologi maklumat dan penggunaan ETF. Di samping itu, pemboleh ubah umur menyederhana hubungan antara jangkaan prestasi dan jangkaan usaha dengan penggunaan ETF. Pemboleh ubah jantina pula menyederhana hubungan antara pengaruh sosial dengan penggunaan ETF. Secara ringkasnya, hasil kajian ini membuktikan bahawa jangkaan prestasi, keadaan memudahkan, latihan, dan kecanggihan teknologi maklumat mempengaruhi penggunaan ETF oleh pekerja cukai tanpa mengira usia, jantina dan pengalaman. Hasil kajian juga menunjukkan wujud hubungan positif antara niat penggunaan ETF dan prestasi pekerja. Hal ini menunjukkan bahawa penggunaan ETF adalah berupaya dalam meningkatkan prestasi pekerja.

Kata kunci: pemfailan cukai secara elektronik, penggunaan teknologi, UTAUT, prestasi pekerja.

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LIST OF ABBREVIATIONS

AVE	Average Variance Extracted
DOI	Diffusion of Innovation Theory
ETF	Electronic Tax Filing
ETFA	Electronic Tax Filing Adoption
F2	Effect Size
ICT	Information and Communication Technology
ISTD	Income and Sales Tax Department
JD	Jordanian Dinar
IT	Information Technology
MoICT	Ministry of Information and Communications Technology
MoPIC	Ministry of Planning and International Cooperation
MPCU	Model of Personal Computer Utilization
Q2	Predictive Relevance
SCT	Social Cognitive Theory
SMEs	Small and Medium-Size Enterprises
TAM	Technology Acceptance Model
TPB	Theory of Planned Behaviour
TRA	Theory of Reasoned Action
TTF	Task-Technology Fit Theory

CHAPTER ONE

INTRODUCTION

1.1 Background of Study

The importance of tax for the Jordanian economy cannot be underestimated because the government revenue comes from the taxes (Al-Moumany & Al-Ebbini, 2013; Alsheikh, Aladham, Qasem & Yousef, 2016). As a fiscal tool (i.e. tax), the Jordanian government uses tax system to boost the national growth to encourage investment in profitable business opportunities. Besides redistributing the income, the Jordanian government uses tax system to regulate the circulation of certain goods and commodities within the economy (Malkawi & Haloush, 2008).

The role of tax in Jordan stretches beyond the fiscal role to include economic roles (Al-Moumany & Al-Ebbini, 2013). Incomes from the tax levies constitute a high percentage of the internal generated revenue in Jordan and a source of financial, economic and social development. An average of two-thirds of the government revenue comes from the taxes (Al-Moumany & Al-Ebbini, 2013; Alsheikh *et al.*, 2016; Al kattatbah, Bni Salamah, Al kattatbah & ALzoubi, 2013). Thus, ensuring the efficient and the effectiveness of tax collection system through Income and Sales Tax Department (ISTD) in Jordan remains the major focus of the government. In addition, many countries have changed their tax system to self-assessment tax system. However, in Jordan, both self-assessment and official assessment tax system

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Appendix A

Research Questionnaire (English Version)



Universiti Utara Malaysia

School of Accountancy

Dear Target Audience,

I am a PhD candidate in the field of Accounting. The main aim of my study is to examine electronic tax filing adoption among tax office in Jordan.

I would appreciate your co-operation in making my research a success. Please spare some of your valuable time to complete this questionnaire. All personal information will be Kept confidential. If you have any questions about the questionnaire or would you like to see the final results, feel free to contact me.

Thank you for participating in this study. Your cooperation in the matter is highly Appreciated.

Yours sincerely, (MOHAMMAD HAIDER) ALIBRAHEEM

Student Number: 95385

PhD Candidate

School of Accountancy

Universiti Utara Malaysia

E-mail: malzoubi878@yahoo.com



**DETERMINANTS OF ELECTRONIC TAX FILING AND EMPLOYEE
PERFORMANCE AMONG TAX OFFICERS IN JORDAN**

Questionnaire

The purpose of the study is to gain a better understanding of the
adoption of electronic tax filing in Jordan

This questionnaire should take about 15 minutes to complete. Your
answers are very important to this study and will be kept strictly
confidential. Please return the completed questionnaire at your
earliest
Convenience.
Thank you for your cooperation

Part 1: Demographic information

1. Gender (☐) Male (☐) Female

2. Age (year)

(☐) 25 or less (☐) 26 – 35 (☐) 36 - 45 (☐) 46 - 55 (☐) 56 - 65

3. Level of education

(☐) Diploma (☐) Bachelor (☐) Master (☐) PhD

4. Working experience (year)

(☐) 1 – 5 (☐) 6 – 10 (☐) 11 – 15 (☐) over 15.

Part 2: Employee Performance

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	Electronic tax filing system environment has a large positive impact on effectiveness of my job.	1	2	3	4	5
2	Electronic tax filing system is an important and valuable aid to me in the performance of my job.	1	2	3	4	5
3	Electronic tax filing system helps to improve the quality of my work.	1	2	3	4	5
4	Electronic tax filing system helps me to accomplish more work than it would otherwise be possible.	1	2	3	4	5
5	Electronic tax filing system helps me to perform my job better.	1	2	3	4	5

Part 3: Electronic Tax Filing

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	I will communicate with colleagues in order to better understand how electronic tax filing system operates.	1	2	3	4	5
2	I will communicate with IT specialists in order to better understand how electronic tax filing system operates.	1	2	3	4	5
3	I will research, on my own initiative, in order to increase my knowledge and my mastery of electronic tax filing system.	1	2	3	4	5
4	I will explore several information sources, on my own initiative, concerning electronic tax filing system.	1	2	3	4	5
5	I will spend enough effort (time and energy) to learn about electronic tax filing system.	1	2	3	4	5
6	I will invest much effort (in time and energy) in order to better use electronic tax filing system.	1	2	3	4	5

Part 4: Performance Expectancy

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	I find electronic tax filing system useful in my job.	1	2	3	4	5
2	Using electronic tax filing system enables me to accomplish tasks more quickly.	1	2	3	4	5
3	Using electronic tax filing system increases my productivity.	1	2	3	4	5
4	Using electronic tax filing system increase my chances of getting a raise.	1	2	3	4	5

Part 5: Effort Expectancy

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	My interaction with electronic tax filing system is clear and understandable.	1	2	3	4	5
2	It is easy for me to become skillful at using electronic tax filing system.	1	2	3	4	5
3	I find electronic tax filing system easy to use.	1	2	3	4	5
4	Learning to operate electronic tax filing system is easy for me.	1	2	3	4	5

Part 6: Social Influence

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	My co-worker who influence my behaviour think that I should use electronic tax filing system.	1	2	3	4	5
2	My co-worker who are important to me think that I should use electronic tax filing system.	1	2	3	4	5
3	Senior management at the tax office has been very helpful to me in the use of electronic tax filing system.	1	2	3	4	5
4	In general, the tax authority has supported me to use electronic tax filing system.	1	2	3	4	5

Part 7: Facilitating conditions

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	I have the resources necessary to use electronic tax filing system.	1	2	3	4	5
2	I have the knowledge necessary to use electronic tax filing system.	1	2	3	4	5
3	Electronic tax filing system is not compatible with other systems I use.	1	2	3	4	5
4	A specific person (or group) is available for assistance with electronic tax filing system difficulties.	1	2	3	4	5

Part 8: Training

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	There is enough training for me on how to find, understand, access or use electronic tax filing system.	1	2	3	4	5
2	I am getting the training I need to be able to use electronic tax filing system, languages, procedures and data effectively.	1	2	3	4	5
3	Training helps me to be more confident in using the electronic tax filing system.	1	2	3	4	5
4	Training helps me to handle electronic tax filing system effectively.	1	2	3	4	5
5	Training helps me to make fewer mistakes when handling electronic tax filing system.	1	2	3	4	5
6	Training helps me to improve my skills in using electronic tax filing system.	1	2	3	4	5
7	Training helps me to be able to guide taxpayers in using electronic tax filing system.	1	2	3	4	5
8	Training helps me to solve electronic tax filing system problems for taxpayers.	1	2	3	4	5

Part 9: IT Technological Sophistication

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	I employ Electronic tax filing system extensively to share data and information with taxpayers	1	2	3	4	5
2	I employ Electronic tax filing system extensively to share data and information within Jordanian Tax Offices.	1	2	3	4	5
3	I employ Electronic tax filing system to conduct transactions with taxpayers.	1	2	3	4	5
4	I employ Electronic tax filing system for logistics purposes (e.g., taxpayers monitoring).	1	2	3	4	5

Part 10: IT Informational Sophistication

Instruction: In answering, please use the following scale and select the number that best represent your opinion

1: Strongly disagree 2: Disagree 3: Neutral 4: Agree 5: Strongly agree

No	Items	1	2	3	4	5
1	Electronic tax filing system is important for the fulfillment of operational costs reduction.	1	2	3	4	5
2	Electronic tax filing system is important for the fulfillment of productivity improvements.	1	2	3	4	5
3	Electronic tax filing system is important for the fulfillment of improved access to information.	1	2	3	4	5
4	Electronic tax filing system is important for the fulfillment of improved quality of decision making.	1	2	3	4	5
5	Electronic tax filing system is important for the fulfillment of improved competitiveness.	1	2	3	4	5
6	Electronic tax filing system is important for the fulfillment of improved service to taxpayers.	1	2	3	4	5

Appendix B

Research Questionnaire (Arabic Version)



جامعة الشمال الماليزية

قسم المحاسبة

الاستبانة

عزيزي المستجيب : أرجو التكرم بالمساعدة تعبئة هذه الاستبانة والمتعلقة بالبحث الخاص بي لإكمال رسالة الدكتوراة تحت عنوان "محددات نظام تعبئة الضريبة الالكترونية و ☐ موظفي الضريبة في مكاتب الضريبة الالكترونية".

الهدف الرئيسي من هذا البحث هو اختبار تبني نظام تعبئة ضريبة الألكتروني من قبل موظفي ☐ ائرة الضريبة في ☐ ن.

أقدم شكري وتقديري لكم مرة أخرى على وقتكم وحسن تعاونكم من أجل إنجاح هذا البحث, علماً بأن جميع المعلومات الخاصة بكم ستبقى سرية.

في حال وجود ☐ اي استفسار عن مواضيع الإستبانة أو معرفة نتائجها , يرجى التواصل معي على الإيميل المذكور تاليا:

Malzoubi8787@yahoo.com

كثير من الإجابات التي قد تساعدني في تحقيق أهدافي
لهذا أوجه لكم واثقاً من أنكم قد أنعمت بوقتكم في تعبئة استبانتي
وأنتم أنتم وجميع الاحتفاظ بها بصورة سرية
أرجوكم تهانينا وإحتفاء بوقتكم
تفضل بكم حسنكم

الجزء الاول المعلومات الشخصية:

1. الجنس () ذكر () انثى
2. العمر () أقل من 25 () 25-35 () 35-45 () 45-55 () 56 وأكثر.
3. المستوى التعليمي () بلوم () بكالوريوس () راسات عليا.
4. الخبرة العلمية () سنة – 5 سنوات () 6-10 سنوات () 11-15 سنة () أكثر من ذلك.

الجزء الثاني : إاء الموظفين

الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الاجابة المناسبة بالاعتماد على

المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	البيئة العلمية لنظام تعبئة الضريبة الإلكترونية ينعكس بشكل ايجابي على زيادة الفاعلية في ملي.					
2.	يعتبر نظام تعبئة الضريبة الإلكترونية نصر مهم وقيم للمسادة في أداء ملي.					
3.	يعتبر نظام تعبئة الضريبة الإلكترونية نصر مهم للمسادة في التطوير النوي في ملي.					

4.	يعتبر نظام تعبئة الضريبة الإلكترونية □نصر مهم في المسألة في انجاز □ملي أكثر من أي وسيلة أخرى.				
5.	يعتبر نظام تعبئة الضريبة الإلكترونية □نصر مهم في المسألة □لى تحسين الاداء في □ملي.				

الجزء الثالث :

الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الاجابة المناسبة بالاعتماد على
المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	سأقوم بالتواصل مع زملائي من أجل فهم كيفية □مل نظام تعبئة الضريبة الإلكتروني.					
2.	سأقوم بالتواصل مع مختصي نظم معلوماتية من أجل فهم طبيعة □مل نظام تعبئة الضريبة الإلكتروني					
3.	سأقوم بمبادرة شخصية مني بالبحث لزيادة معرفتي واجادتي ل نظام تعبئة الضريبة الإلكتروني					
4.	سأقوم بمبادرة شخصية مني بالبحث □ن مصادر معلومات مختلفة فيما يتعلق ب نظام تعبئة الضريبة الإلكتروني.					
5.	سأقوم بتخصيص وقت وجهد كافيين للتعلم □ن نظام تعبئة الضريبة الإلكتروني.					

6.	سأقوم بتخصيص الكثير من الوقت والجهد من أجل استخدام نظام تعبئة الضريبة الإلكتروني بشكل أفضل.				
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الجزء الرابع :

الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الإجابة المناسبة بالاعتماد على المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	يعتبر نظام تعبئة الضريبة الإلكتروني مفيد في <input type="checkbox"/> ملي.					
2.	استخدام نظام تعبئة الضريبة الإلكتروني يمكنني من إنجاز المهام بصورة أسرع.					
3.	يعمل استخدام نظام تعبئة الضريبة الإلكتروني <input type="checkbox"/> لى زيادة إنتاجيتي.					
4.	يعمل نظام تعبئة الضريبة الإلكتروني <input type="checkbox"/> لى زيادة فرصتي في الحصول <input type="checkbox"/> لى زيادات وحوافز.					

الجزء الخامس

الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الاجابة المناسبة بالاعتماد على المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	تفاني مع نظام تعبئة الضريبة الإلكتروني واضح ومفهوم.					
2.	من السهل لي ان أصبح ماهراً في استخدام نظام تعبئة الضريبة الإلكتروني.					
3.	يعتبر نظام تعبئة الضريبة الإلكتروني سهل الاستخدام.					
4.	يعتبر تعلم استخدام نظام تعبئة الضريبة الإلكتروني سهل بالنسبة لي.					

الجزء السادس: الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الاجابة المناسبة بالاعتماد على المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	مسئولي وزملائي في العمل يعتقدون بأنه من الواجب لي استخدام نظام تعبئة الضريبة الإلكتروني.					
2.	مسئولي وزملائي في العمل يعتقدون بأنه من الواجب لي استخدام نظام تعبئة الضريبة الإلكتروني.					
3.	الادارة العليا في مكتب الضريبة متعاونه فيما يختص باستخدام					

					نظام تعبئة الضريبة الإلكتروني.	
					بشكل <input type="checkbox"/> أم قامت السلطة الضريبية بـ <input type="checkbox"/> مي في استخدام نظام تعبئة الضريبة الإلكتروني	4.

الجزء السابع:
الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الاجابة المناسبة بالاعتماد على
المقياس التالي: (1: غير موافق بشدة , 2: غير موافق , 3: محايد , 4: أوافق , 5: أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	لدي المصادر اللازمة لاستخدام نظام تعبئة الضريبة الإلكتروني.					
2.	لدي المعرفة اللازمة لاستخدام نظام تعبئة الضريبة الإلكتروني.					
3.	لا يتعارض نظام تعبئة الضريبة الإلكتروني مع الانظمة الأخرى التي أستخدمها.					
4.	يتوفر شخص أو مجموعة أشخاص مختلفين للمسألة في التغلب على صعوبات نظام تعبئة الضريبة الإلكتروني.					

الجزء الثامن:
الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الإجابة المناسبة بالاعتماد على
المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	يتوفر التدريب الكافي على كيفية فهم واستخدام نظام تعبئة الضريبة الإلكتروني.					
2.	احصل على التدريب اللازم لاستخدام لغة واجراءات ومعلومات نظام تعبئة الضريبة الإلكتروني بفاعلية					
3.	يعمل التدريب على مساهمة في استخدام نظام تعبئة الضريبة الإلكتروني بشقة أكبر.					
4.	يعتبر التدريب نصراً مساهمة في كيفية التعامل مع نظام تعبئة الضريبة الإلكتروني بفاعلية.					
5.	يعمل التدريب على مساهمة في ارتكاب اخطاء أقل اثناء التعامل مع نظام تعبئة الضريبة الإلكتروني.					
6.	يساهم التدريب في تحسين مهاراتي في استخدام نظام تعبئة الضريبة الإلكتروني.					
7.	يعمل التدريب على جعلني قادراً على ارشاد دافعي الضرائب من خلال نظام تعبئة الضريبة الإلكتروني.					
8.	يعمل التدريب على مساهمة في حل مشاكل نظام تعبئة الضريبة الإلكتروني لدافعي الضرائب.					

الجزء التاسع:
الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الاجابة المناسبة بالاعتماد على
المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	أقوم باستخدام نظام التعبئة الالكتروني بشكل كبير من اجل مشاركة المعلومات مع دافعي الضرائب.					
2.	أقوم باستخدام نظام التعبئة الالكتروني بشكل كبير من أجل مشاركة المعلومات داخل دائرة الضريبة في الأردن.					
3.	أمل أن أستخدم نظام التعبئة الالكتروني في التعاملات مع دافعي الضرائب.					
4.	أمل أن أستخدم نظام التعبئة الالكتروني لأهداف لوجستيه (مثال مراقبة دافعي الضرائب).					

الجزء العاشر:
الرجاء التعبير عن رأيك لكل من الفقرات التالية عن طريق وضع إشارة عند الاجابة المناسبة بالاعتماد على
المقياس التالي: (1:غير موافق بشدة , 2:غير موافق, 3:محايد , 4:أوافق , 5:أوافق بشدة)

الرقم	الموضوع	غير موافق بشدة 1	غير موافق 2	محايد 3	أوافق 4	أوافق بشدة 5
1.	يشكل نظام تعبئة الضريبة الإلكتروني أهمية لانجاز تخفيض التكاليف العملية.					
2.	يشكل نظام تعبئة الضريبة الإلكتروني أهمية لاكمال تطوير الانتاج المستهدف.					
3.	يشكل نظام تعبئة الضريبة الإلكتروني أهمية لاتمام عملية الدخول الى البيانات.					
4.	يشكل نظام تعبئة الضريبة الإلكتروني أهمية لتطوير جودة اتخاذ القرار.					
5.	يشكل نظام تعبئة الضريبة الإلكتروني أهمية لتحسين العملية التنافسية.					
6.	يشكل نظام تعبئة الضريبة الإلكتروني أهمية لتحسين الخدمات المقدمة لدافعي الضرائب.					

SPSS Output

[illegible]

(LITERATURE) C:\USERS\JAVANOS\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\FM7H9T8T

	Result Variable	N of Replaced Missing Values	Case Number of Non-Missing Values		N of Valid Cases	Creating Function
			First	Last		
1	eff1	1	1	204	204	SMEAN(eff1)
2	eff2	1	1	204	204	SMEAN(eff2)
3	eff3	1	1	204	204	SMEAN(eff3)
4	pe1	1	1	204	204	SMEAN(pe1)
5	pe2	1	1	204	204	SMEAN(pe2)
6	efe1	1	1	204	204	SMEAN(efe1)
7	efe2	1	1	204	204	SMEAN(efe2)
8	fc1	1	1	204	204	SMEAN(fc1)

T-Test

DataSet11 C:\Users\liyenda_jurnal\Dropbox\Research\Works\Kau-Mohamed-Rou\Latex\DataSet11

Group Statistics

		N	Mean	Std. Deviation	Std. Error
Performance	Early response	184	3.8310	.30110	.02883
	Late response	20	4.1950	.40405	.08266
Emotional Ad. Ing.	Early response	184	3.7078	.60363	.04713
	Late response	20	4.0125	.35497	.07917
Human-Info Expectancy	Early response	184	3.6148	.50730	.03816
	Late response	20	4.1570	.47824	.10646
Effort Expectancy	Early response	184	3.9258	.48812	.03838
	Late response	20	4.2130	.50383	.11417
Social Influence	Early response	184	3.9210	.50192	.03803
	Late response	20	4.0975	.64839	.14621
Facilitated Condition	Early response	184	3.8054	.42177	.03109
	Late response	20	4.0650	.51352	.09812
Learning	Early response	184	3.6608	.44981	.03310
	Late response	20	4.1700	.38884	.11601
IT Technological Sophistication	Early response	184	3.9174	.44119	.03378
	Late response	20	4.0480	.47305	.11897
Information Richness	Early response	184	3.8087	.50011	.03987
	Late response	20	4.1607	.47094	.10601

Independent Samples t-Test

		Levene's Test for Equality of Variances		t-Test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval	95% Percentiles of Difference	
									Lower Bound	Upper Bound
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
IT	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
Human-Info Expectancy	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
Effort Expectancy	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
Social Influence	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
Facilitated Condition	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
Learning	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
IT Technological Sophistication	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
Information Richness	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00
	Epistemic response	0.00	.95	0.00	0.0	.95	0.000	0.00	0.00	0.00

Appendix D

ISTD Letter



Appendix E

Number of ISTD Employees by Offices

	Location of Office	Number of Employees
1.	Amman - Service center*	35
2.	Amman - Commercial centre 1*	27
3.	Amman - Commercial centre 2*	31
4.	Amman - VIP customer*	29
5.	Amman - Manufacturing centre*	20
6.	Amman – Information*	37
7.	Central Amman	10
8.	South Amman	32
9.	West Amman	18
10.	East Amman	16
11.	Irbid**	30
12.	Alzarqa	35
13.	Albalqa	10
14.	Almafraq	8
15.	Ajloun	5
16.	Maadabaha	9
17.	Maan	7
18.	Alkarak	8
19.	Altafelah	4
Total		371

*All these offices are in the Amman Head Office (Tower building).

** All staff in the Irbid office were chosen for pilot test. Thus, excluded in the final population.